



# AB 1600 Reporting

## Fiscal Year Ending June 30, 2018

Government Code Sections 66001 and 66006 require local agencies to submit annual and five-year reports detailing the status of development impact fees. Annual reports must be made available to the public no later than 180 days after the end of the fiscal year and must be presented to the City Council at least fifteen days after it is made available to the public.

Annual Report Pursuant to Government Code 66006

### 1) *Brief Description of the Fees*

PFE fees are levied on development in Lincoln to fund various infrastructure, facilities, vehicles, and equipment, as presented in the Lincoln Public Facilities Element Fee Program Nexus Study Update, dated March 13, 2012 (the "2012 Nexus Study"). The PFE Fee Program includes the following ten PFE fees; the Park-In-Lieu and Oak Tree Mitigation fees are City impact fees but are not included in the PFE Fee Program:

- Transportation (Fund 240)
- Drainage (Fund 247)
- Water (Fund 715)
- Wastewater (Fund 725)
- Police (Fund 241)
- Fire (Fund 242)
- Parks (Fund 246)
- Administration (Fund 243)
- Library (Fund 244)
- Solid Waste (Fund 735)
- Park-In-Lieu (non-PFE fee) (Fund 215)
- Oak Tree Mitigation (non-PFE fee) (Fund 290)

### 2) *The amount of the fee*

	Transportation	Wastewater	Water	Drainage		Community Services
				North of Auburn Ravine	South of Auburn Ravine	
Residential	Fee per Unit (\$)					
Very Low Density	3,636	8,184	13,838	2,334	1,378	7,608
Low Density	3,636	6,444	5,839	1,795	1,060	7,608
Medium Density	2,618	6,444	5,839	1,256	742	7,608
High Density	2,618	5,154	3,328	431	254	5,477
High Density-Twelve Bridges	2,618	5,154	3,328	431	254	5,477

Non-Residential	Fee per 1,000 Building Square feet (\$)					
Commercial	16,216	3,451	2,328	879	519	2,383
Business & Professional	7,126	3,451	2,328	879	519	2,383
Industrial	2,218	4,141	2,793	1,055	623	3,041

Note Community Services fee includes fees for fire, police, administration, solid waste, parks and trails, and park recreation improvements

Fee Name	Amount (\$)
Park-In-Lieu	192.00 per EDU
Library	No longer being collected
Oak Tree Mitigation	150.00 per inch

**3) Beginning and ending balances in the fee accounts**

Fund	Fund Description	Fund Balances as of July 1, 2017 (\$)	Fund Balances as of June 30, 2018 (\$)
240	Transportation Facilities	6,324,817	6,932,272
241	Police Facilities	467,099	623,580
242	Fire Facilities	(10,885,715)	(7,444,003)
243	City Admin Facilities	(405,593)	147,177
244	Library Facilities	4,174,692	1,714,666
246	Parks Facilities	(472,455)	456,336
247	Drainage Facilities	(3,164,455)	(2,035,052)
715	Water Facilities	9,433,228	9,843,874
725	Wastewater Facilities	14,194,920	13,814,078
735	Solid Waste Facilities	6,706,946	3,663,769
215	Park-In-Lieu	1,551,469	835,021
290	Oak Tree Mitigation	3,649,030	3,610,251
	<b>Total</b>	<b>31,573,983</b>	<b>32,161,969</b>

For some funds there are large balances booked to fixed assets which are non-spendable fund balances. See the Investment in Fixed Assets Chart below for more information.

Note for Fund 290, Fund 240 and Fund 735 Interfund loans receivable included in the ending fund balance. These have not yet been received and are therefore non-spendable. See the Interfund Loan Schedule below for more information.

Investment in Fixed Asset		
Fund	Fund Description	Investment in Fixed Assets as of June 30, 2018 (\$)
715	Water Facilities	5,813,642
725	Wastewater Facilities	11,789,132
735	Solid Waste Facilities	940,629

**4) Amount of fees collected and interest earnings**

Fee Type	Fee amount collected (\$)	Interest Earnings (\$)
Transportation Facilities	284,729	320
Police Facilities	153,076	194
Fire Facilities	60,797	(87)
City Admin Facilities	137,395	802
Library Facilities	0	2,304
Parks Facilities	470,069	(767)
Drainage Facilities	120,866	346
Water Facilities	491,966	2,919
Wastewater Facilities	498,314	13,566
Solid Waste Facilities	125,653	9,694
Park-In-Lieu	96,818	483
Oak Tree Mitigation	10,050	8,171
<b>Total</b>	<b>2,449,733</b>	<b>37,945</b>

**5) An identification of each public improvement on which fees were expended in fiscal year ending June 30, 2018 and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.**

Fund 215 Park-In-Lieu		
Project Name	FY 2018 Expenditures (\$)	% Funded with fees
McBean Pavilion	106,824	100%
Wilson Park Dugout	2,454	32%
McBean Park Restrooms	703,505	100%
<b>Total</b>	<b>812,783</b>	

Fund 290 Oak Tree Mitigation		
Project Name	FY 2018 Expenditures (\$)	% Funded with fees
Foskett Park Improvements	57,000	71%
<b>Total</b>	<b>57,000</b>	

Fund 244 Library Facilities		
Project Name	FY 2018 Expenditures (\$)	% Funded with fees
Library Collections	72,316	100%
Twelve Bridges Library Awning	5,564	100%
Willow Room	30,000	100%
Audio/Video Upgrade	44,675	100%
<b>Total</b>	<b>152,555</b>	

Fund 247 Drainage Facilities		
Project Name	FY 2018 Expenditures (\$)	% Funded with fees
Property Taxes	2,020	100%
<b>Total</b>	<b>2,020</b>	

Fund 715 Water Facilities		
Project Name	FY 2018 Expenditures (\$)	% Funded with fees
Water Master Plan	19,697	100%
Water Meters	92,919	100%
36" Water Main at 12 Bridges	682	100%
Water Mains at Verdera North	2,017,226	100%
<b>Total</b>	<b>2,130,524</b>	

Fund 725 Wastewater Facilities		
Project Name	FY 2018 Expenditures (\$)	% Funded with fees
Reclaimed Water Facilities	45,701	68%
WWTRF Expansion	1,247,309	100%
Reclaimed Water Master Plan	32,845	50%
<b>Total</b>	<b>1,325,855</b>	

Fund 735 Solid Waste Facilities		
Project Name	FY 2018 Expenditures (\$)	% Funded with fees
Solid Waste Containers	64,991	100%
Loss on Sale of Assets	38,698	100%
<b>Total</b>	<b>103,689</b>	

Note depreciation expenses related to project capitalization are not included in the above expenditures.

***6) An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete the financing on an incomplete public improvement.***

The City has not identified any public improvements that have sufficient funds to complete the financing on an incomplete public improvement in fiscal year ending June 30, 2018.

**7) A description of each interfund transfer or loan made from this account.**

Fund 242 Fire Facilities			
Lender	Loan Balance as of July 1, 2017 (\$)	Purpose of Loan	Loan Balance as of June 30, 2018 (\$)
Fund 735 Solid Waste	1,097,393	Fire Station 1&2	0
Fund 225 PCWA WCC	5,318,020	Fire Station 1	5,336,040
Fund 244 Library Facilities	2,307,820	Fire Station 1&2	0
Fund 290 Oak Tree Mitigation	2,307,820	Fire Station 1&2	2,315,640
<b>Total</b>	<b>11,031,053</b>		<b>7,651,680</b>

Fund 243 Admin Facilities			
Lender	Loan Balance as of July 1, 2017 (\$)	Purpose of Loan	Loan Balance as of June 30, 2018 (\$)
Fund 735 Solid Waste	411,731	PW Facility Building	0
<b>Total</b>	<b>411,731</b>		<b>0</b>

Fund 246 Parks Facilities			
Lender	Loan Balance as of July 1, 2017 (\$)	Purpose of Loan	Loan Balance as of June 30, 2018 (\$)
Fund 735 Solid Waste	426,678	Regional Park CIP 177	0
<b>Total</b>	<b>426,678</b>		<b>0</b>

Fund 247 Drainage Facilities			
Lender	Loan Balance as of July 1, 2017 (\$)	Purpose of Loan	Loan Balance as of June 30, 2018 (\$)
Fund 735 Solid Waste	0	Retention Facility CIP 181	1,000,000
Fund 240 Transportation	0	Retention Facility CIP 181	1,010,000
<b>Total</b>	<b>0</b>		<b>2,010,000</b>

**8) Refunds made in fiscal year ending June 30, 2018 pursuant to subdivision (e) of Section 66001 and any allocations pursuant to subdivision (e) of Section 66001.**

None

Government Code Section 66001 (d) states that for the fifth fiscal year following the first deposit into the account(s) or fund(s) and every five years thereafter, the local agency shall make certain findings with respect to that portion of the account or fund that remains unexpended.

Five Year Report Pursuant to Government Code 66001

**1) Identify the purpose to which the fee is to be put**

The purpose of the PFE and non-PFE Program fee revenues, totaling approximately \$32.1 million as of June 30, 2018, is to fund the various public facilities identified in the Nexus Study. These facilities have been identified by City engineers and staff as required to mitigate the impacts on City facilities from new development. These facilities include various public infrastructure, vehicles, equipment, and land that will serve residential and nonresidential development in the City of Lincoln. Descriptions of these facilities and their costs as presented in the Lincoln Public Facilities Element Fee Program Nexus Study Update, dated March 13, 2012 (the "2012 Nexus Study") are below.

Fund 725 Wastewater Facilities	
Project Name	Estimated Project Cost (\$)
South Collection System	750,000
North Collection System	9,837,199
Existing Obligations	1,500,000
Reclaimed Water Facilities	8,488,819
<b>Total</b>	<b>20,576,018</b>

Fund 247 Drainage Facilities	
Project Name	Estimated Project Cost (\$)
North Drainage Improvements	4,471,740
South Drainage Improvements	946,297
Citywide Drainage Improvements	8,359,879
<b>Total</b>	<b>13,777,916</b>

Fund 715 Water Facilities	
Project Name	Estimated Project Cost (\$)
Transmission and Well Facilities	31,803,622
Storage Tanks	34,437,500
<b>Total</b>	<b>66,241,122</b>

Fund 240 Transportation	
Project Name	Estimated Project Cost (\$)
Roadways	45,043,858
Traffic Signals & Street Reconstruction	11,865,500
Interchanges	9,872,855
Transit	3,254,271
Twelve Bridges	1,450,000
Bridges	0
<b>Total</b>	<b>71,486,484</b>

Fund 246 Parks Facilities	
Project Name	Estimated Project Cost (\$)
New Park Development	21,254,128
Trail/Open Space Improvements	1,200,233
Park Facilities	5,246,292
Aquatic Center	3,847,281
<b>Total</b>	<b>31,547,934</b>

Fund 243 City Admin Facilities	
Project Name	Estimated Project Cost (\$)
Administrative Facilities	9,470,000
<b>Total</b>	<b>9,470,000</b>

Fund 242 Fire Facilities	
Project Name	Estimated Project Cost (\$)
Fire Stations and Equipment	9,624,000
<b>Total</b>	<b>9,624,000</b>

Fund 241 Police Facilities	
Project Name	Estimated Project Cost (\$)
Police Facilities	14,103,000
<b>Total</b>	<b>14,103,000</b>

Fund 735 Solid Waste	
Project Name	Estimated Project Cost (\$)
Side Loader Trucks	2,915,207
Front-End/Rear Loader	971,736
Roll-Off Truck	342,966
Leaf Truck	240,076
Street Sweeper	388,694
Large Bins for Roll-Off Truck	16,210
90-Gal Containers	1,085,334
<b>Total</b>	<b>5,960,223</b>

**2) *Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.***

New development in the City of Lincoln generates a need for additional capital facilities. The total \$32.1 million remaining in existing fee accounts as of June 30, 2018 will be used to fund a fair-share portion of these capital facilities to serve new-residential and non-residential development in the City. Since all facilities that were identified in the 2012 Nexus Study have not been completed or fully funded, these fund balances will be needed to pay the costs of these remaining future facilities projects.

**3) *Identify all sources and amount of funding anticipated to complete financing in incomplete improvements identified in paragraph (2) of subdivision (a) of Section 66001.***

Funding for projects included in the PFE Fee Program will come primarily from PFE Fees. The City anticipates some contributions from financing districts such as community facilities districts and assessment districts and possibly grants, as well as the City's general fund. However, the large majority of the facility funding will be through the PFE Fee Program.

**4) *Designate the approximate dates on which the funding is expected to be deposited into the appropriate fund.***

The City of Lincoln is currently undergoing a new Nexus Report. Capital facilities identified in the new Nexus Report will be constructed or purchased as the City continues to grow. City staff has estimated the development totals at buildout of the City, which will occur over the next several decades. Funding for the various facilities will occur throughout this development horizon and it is not known at this time which of the development areas will move forward first. As a result, the City does not know when funding for each of the specific facilities will be needed since this will depend on the timing and location of development in the City.